

AMEND – BOARD OF ACCOUNTANCY REGULATIONS

Emergency Regulation

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CHAPTER 21.  
BOARD OF ACCOUNTANCY REGULATIONS.

PART I.  
DEFINITIONS AND FEES.

**18 VAC 5-21-20. Fees.**

- A. All fees are nonrefundable and the date of receipt by the board or its agent is the date that will be used to determine whether it is on time.
- B. The following fees shall apply:

<del>Initial examination application</del> <u>Examination</u>	<del>\$25</del> <u>120</u>
<u>administration fee</u>	
Original CPA certificate application	\$24
CPA certificate by endorsement application	\$24
Registration certificate application	\$24
CPA certificate renewal	\$24
Registration certificate renewal	\$24
CPA certificate late renewal	\$25
Registration certificate late renewal	\$25
CPA certificate reinstatement	\$250
Registration certificate reinstatement	\$250
Noninteractive processing fee	\$5

If the renewal fee is not received by the board within 30 days after the expiration date printed on the CPA certificate or the registration certificate, the regulant shall pay the renewal and the late renewal fees. Regulants applying for reinstatement shall pay all unpaid renewal fees in addition to the late renewal and the reinstatement fees.

- C. The late filing fee for CPA certificate holders who fail to complete or report their CPE as required by this chapter shall be:
  - 1. If received by the board up to four months late, \$25.
  - 2. If received by the board more than four months late but not more than six months late, \$50.
  - 3. If received by the board more than six months late, \$75.
- D. The fee for a replacement wall certificate shall be \$25.
- E. A fee of \$25 will be charged in addition to the fees established in this section for submitting a check to the board which is dishonored by the institution upon which it is drawn.

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- 1 F. A noninteractive processing fee will be assessed when online payment option is not  
2 chosen by the applicant or regulant.  
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- 4 G. The fee for the examination provided for in 18 VAC 5-21-30 C shall consist of the  
5 ~~contract charges. An administrative~~ administration fee of ~~\$25~~ that will be assessed at the  
6 time of initial application for examination. ~~No administrative fee will be assessed, but~~  
7 not for re-examination. ~~Examination service contracts shall be established through~~  
8 ~~competitive negotiation in compliance with~~ The Board may contract for examination  
9 administration services under the provisions of the Virginia Public Procurement Act (§  
10 2.2-4300 et seq. of the Code of Virginia). ~~The examination fee, and that contract shall~~  
11 ~~not include a fee for those services that exceed~~ exceeds \$1,000 200.  
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